

2008

## A study of environmental disclosures made by Chinese mineral extraction corporations

Ying Jun Lu  
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# **A Study of Environmental Disclosures Made by Chinese Mineral Extraction Corporations**

A thesis submitted in fulfillment of the requirements

for the award of the degree of

Master of Accountancy (Research)

From the

University of Wollongong

By

Ying Jun Lu, MPA

School of Accounting and Finance

2008

## **Certificate**

I, Ying Jun Lu, declare that this thesis, submitted in fulfilment of the requirements for the award of Master of Accountancy by Research, in the School of Accounting and Finance, University of Wollongong, is wholly my own work unless otherwise referenced or acknowledged. The document has not been submitted for qualifications at any other academic institution.

Ying Jun Lu

18 October 2008

## **Abstract**

This thesis investigates environmental disclosure practices of the mineral extraction industry in China by analyzing annual reports of companies listed on both ShangHai Stock Exchange and ShenZhen Stock Exchange.

The population of this study is all listed firms classified into mineral extraction industry by both ShangHai and ShenZhen stock exchanges over a three year period from 2005 to 2007, yielding a sample of 80 usable observations. Content analysis is used to provide an evaluation of corporate environmental disclosures. The quality of corporate environmental disclosures is measured by an environmental disclosure index adopted and modified from Wiseman (1982) index, covering 18 items in four categories.

The results indicate that there is an increased tendency in terms of the quantity as well as the quality of corporate environmental disclosures by mineral extraction corporations in China during the period 2005 to 2007.

Despite some limitations, this study provides preliminary evidence on corporate environmental disclosures made by the Chinese mineral extraction industry. Further research is suggested to explore the possible associations between potential determinants and the level of environmental disclosures made by Chinese enterprises.

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